



3014 (02-02-05)

ANNUAL REPORT

OF

Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES

Principal Office: 106 WEST WISCONSIN
P.O. BOX 38
VIOLA, WI 54664

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VIOLA MUNICIPAL WATER AND ELECTRIC UTILITIES**Utility Address:** 106 WEST WISCONSIN

P.O. BOX 38

VIOLA, WI 54664

When was utility organized? 5/1/1942**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JOHN SEVERSON**Title:** VILLAGE CLERK**Office Address:**

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC

117 WEST COURT STREET

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: WILLIAM DOOLAN**Title:****Office Address:**

P.O. BOX 38

VIOLA, WI 54664

Telephone: (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/24/2005**Period covered by most recent audit:** DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: ALAN BLAKELY**Title:** ELECTRIC UTILITY OPERATOR**Office Address:**
P.O. BOX 38
VIOLA, WI 54664**Telephone:** (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

Name: DAN BAKER**Title:** WATER UTILITY OPERATOR**Office Address:**
P.O. BOX 38
VIOLA, WI 54664**Telephone:** (608) 627 - 1831**Fax Number:** (608) 627 - 1700**E-mail Address:**

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:WILLIAM DOOLAN
GARY ERLANDSON
WILFRED LAWTON
WAYNE SCHREIBER
JOHN SEVERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation**

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	506,685	442,982	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	314,045	296,245	2
Depreciation Expense (403)	70,104	68,433	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	61,798	66,262	5
Total Operating Expenses	445,947	430,940	
Net Operating Income	60,738	12,042	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	60,738	12,042	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,627	2,556	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,627	2,556	
Total Income	63,365	14,598	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,369)	0	12
Other Income Deductions (426)	26,142	26,142	13
Total Miscellaneous Income Deductions	13,773	26,142	
Income Before Interest Charges	49,592	(11,544)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,691	24,004	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	23,691	24,004	
Net Income	25,901	(35,548)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,781,995	595,611	20
Balance Transferred from Income (433)	25,901	(35,548)	21
Miscellaneous Credits to Surplus (434)	0	1,221,932	22
Miscellaneous Debits to Surplus--Debit (435)	247,383	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,560,513	1,781,995	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	506,685		506,685	1
Total (Acct. 400):	506,685	0	506,685	
Operation and Maintenance Expense (401-402):				
Derived	314,045		314,045	2
Total (Acct. 401-402):	314,045	0	314,045	
Depreciation Expense (403):				
Derived	70,104		70,104	3
Total (Acct. 403):	70,104	0	70,104	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	61,798		61,798	5
Total (Acct. 408):	61,798	0	61,798	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	60,738	0	60,738	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	2,627	0	2,627 11
Total (Acct. 419):	2,627	0	2,627
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
Contributed Plant - Electric			0 13
NONE	0	0	0 14
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	2,627	0	2,627

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,369)		(12,369) 15
NONE	0	0	0 16
Total (Acct. 425):	(12,369)	0	(12,369)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		14,098	14,098 17
Depreciation Expense on Contributed Plant - Electric		12,044	12,044 18
NONE	0	0	0 19
Total (Acct. 426):	0	26,142	26,142
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,369)	26,142	13,773

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	23,691		23,691 20
Total (Acct. 427):	23,691	0	23,691

Amortization of Debt Discount and Expense (428):

NONE	0		0 21
Total (Acct. 428):	0	0	0

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 22
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	23,691	0	23,691
NET INCOME:	52,043	(26,142)	25,901
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	586,205	1,195,790	1,781,995 26
Total (Acct. 216):	586,205	1,195,790	1,781,995
Balance Transferred from Income (433):			
Derived	52,043	(26,142)	25,901 27
Total (Acct. 433):	52,043	(26,142)	25,901
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
WATER - TO CORRECT CLOSING OF ACCOUNT 271 PER	0	148,484	148,484 29
ELECTRIC - TO CORRECT CLOSING OF ACCOUNT 271 PI	0	98,899	98,899 30
Total (Acct. 435)--Debit:	0	247,383	247,383
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	638,248	922,265	1,560,513

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	137,250	369,435	0	0	506,685	1
Less: interdepartmental sales	0	6,375	0	0	6,375	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	137,250	363,060	0	0	500,310	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	30,870		30,870	1
Electric operating expenses	52,470		52,470	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	83,340	0	83,340	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.8	1
Electric	1.5	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,916,222	2,918,761	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	862,817	766,158	2
Net Utility Plant	2,053,405	2,152,603	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	24,900	23,179	7
Total Other Property and Investments	24,900	23,179	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	130,287	117,282	8
Temporary Cash Investments (132)	114,270	112,678	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	64,158	42,415	11
Other Accounts Receivable (143)	6,301	343	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	83,919	83,237	14
Materials and Supplies (150)	28,849	29,046	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	427,784	385,001	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,506,089	2,560,783	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	76,452	76,452	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,560,513	1,781,995	23
Total Proprietary Capital	1,636,965	1,858,447	
LONG-TERM DEBT			
Bonds (221)	477,084	485,372	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	477,084	485,372	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,422	89,781	28
Payables to Municipality (233)	40,175	36,795	29
Customer Deposits (235)			30
Taxes Accrued (236)	61,003	50,404	31
Interest Accrued (237)	774	788	32
Other Current and Accrued Liabilities (238)	31,281	13,088	33
Total Current and Accrued Liabilities	147,655	190,856	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	244,385	26,108	36
Total Deferred Credits	244,385	26,108	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,506,089	2,560,783	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,264,107	0	0	1,654,654	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	391,494	0	0	1,300,540	2
Utility Plant in Service - Contributed Plant (101.2)	874,410	0	0	347,523	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	2,255				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	1,268,159	0	0	1,648,063	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	85,584	0	0	477,566	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	176,680	0	0	122,987	13
Total Accumulated Provision	262,264	0	0	600,553	
Net Utility Plant	1,005,895	0	0	1,047,510	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	75,597	417,036			492,633	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	9,424	60,680			70,104	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	813				813	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
To correct closing of account 271	148,484	98,899			247,383	12
					0	13
					0	14
					0	15
Total credits	158,721	159,579	0	0	318,300	16
Debits during year						17
Book cost of plant retired	250	150			400	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	148,484	98,899			247,383	21
					0	22
					0	23
					0	24
Total debits	148,734	99,049	0	0	247,783	25
Balance end of year (110.1)	85,584	477,566	0	0	563,150	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	162,582	110,943			273,525	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,098	12,044			26,142	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,098	12,044	0	0	26,142	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	176,680	122,987	0	0	299,667	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	3,289				3,289	2,449	1
Other			22,970		22,970	24,172	2
Total Electric Utility					26,259	26,621	

Account	Total End of Year	Amount Prior Year	
Electric utility total	26,259	26,621	1
Water utility	2,590	2,425	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	28,849	29,046	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<hr/>				
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	76,452	1
Changes during year (explain):		
NONE		2
Balance end of year	76,452	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER SYSTEM MRBS	07/09/1990	06/01/2030	5.00%	188,800	1
ELECTRIC SYSTEM MRBS	07/01/2002	07/07/2007	4.75%	288,284	2
Total Bonds (Account 221):				477,084	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	50,404	1
Accruals:		
Charged water department expense	30,122	2
Charged electric department expense	31,676	3
Charged sewer department expense	200	4
Other (explain):		
NONE		5
Total Accruals and other credits	61,998	
Taxes paid during year:		
County, state and local taxes	40,074	6
Social Security taxes	10,843	7
PSC Remainder Assessment	482	8
Other (explain):		
NONE		9
Total payments and other debits	51,399	
Balance end of year	61,003	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER MRB	788	9,513	9,527	774	1
ELECTRIC MRB	0	14,178	14,178	0	2
Subtotal	788	23,691	23,705	774	
Advances from Municipality (223)					
WI TRUST FUND TO GENERAL	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
BOND ANTICIPATION NOTE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
BOND ANTICIPATION NOTE	0			0	5
Subtotal	0	0	0	0	
Total	788	23,691	23,705	774	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WATER UTILITY - DEPRECIATION RESERVE-SAVINGS	19,540	3
WATER UTILITY - BOND & INTEREST REDERVE-SAVINGS	5,360	4
Total (Acct. 125):	24,900	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,914	6
Electric	53,244	7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	64,158	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
DELINQUENT UTILITIES PLACED ON TAX ROLL	6,301	12
Total (Acct. 143):	6,301	
Receivables from Municipality (145):		
GENERAL - HYDRANT RENTAL	48,380	13
SEWER - MISC, W/S ALLOCATION	35,234	14
MISC	305	15
Total (Acct. 145):	83,919	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
WATER DUE TO GENERAL - MISCELLANEOUS EXPENSES	11,070	19
ELECTRIC DUE TO GENERAL - INSUREANCE & EQUIP FUEL RENT	29,105	20
Total (Acct. 233):	40,175	
Other Deferred Credits (253):		
Regulatory Liability	235,014	21
DEFERRED REVENUE - PUBLIC BENEFITS	9,371	22
Total (Acct. 253):	244,385	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	390,595	1,295,453	0	0	1,686,048	1
Materials and Supplies	2,507	26,440	0	0	28,947	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	80,590	447,301	0	0	527,891	4
Customer Advances for Construction					0	5
Regulatory Liability	70,530	46,977	0	0	117,507	6
NONE					0	7
Average Net Rate Base	241,982	827,615	0	0	1,069,597	
Net Operating Income	33,797	26,941	0	0	60,738	8
Net Operating Income as a percent of						
Average Net Rate Base	13.97%	3.26%	N/A	N/A	5.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	148,484	98,899	0	0	247,383	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,424	4,945			12,369	4
Other (specify): NONE					0	5
Balance End of Year	141,060	93,954	0	0	235,014	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC

To the Village Board
Viola Municipal Electric & Water Utility
Viola, Wisconsin 54664

We have compiled the balance sheets of the Viola Municipal Electric & Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 30, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	135,409	138,085	1
Total Sales of Water	135,409	138,085	
Other Operating Revenues			
Forfeited Discounts (470)	674	744	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,167	811	6
Total Other Operating Revenues	1,841	1,555	
Total Operating Revenues	137,250	139,640	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	22	95	7
Pumping Expenses (620-625)	7,956	7,795	8
Water Treatment Expenses (630-635)	4,350	3,556	9
Transmission and Distribution Expenses (640-655)	7,149	7,361	10
Customer Accounts Expenses (901-904)	16,239	12,763	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	28,191	26,044	13
Total Operation and Maintenance Expenses	63,907	57,614	
Other Operating Expenses			
Depreciation Expense (403)	9,424	9,266	14
Amortization Expense (404-407)		0	15
Taxes (408)	30,122	30,136	16
Total Other Operating Expenses	39,546	39,402	
Total Operating Expenses	103,453	97,016	
NET OPERATING INCOME	33,797	42,624	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	304	11,935	67,061	4
Commercial	44	2,392	10,736	5
Industrial				6
Total Metered Sales to General Customers (461)	348	14,327	77,797	
Private Fire Protection Service (462)	1		436	7
Public Fire Protection Service (463)	1		48,380	8
Other Sales to Public Authorities (464)	21	1,267	8,796	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	371	15,594	135,409	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	48,380	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	48,380	
Forfeited Discounts (470):		
Customer late payment charges	674	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	674	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	621	10
Other (specify):		
MISCELLANEOUS	546	11
Total Other Water Revenues (474)	1,167	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	22	95	4
Total Source of Supply Expenses	22	95	
PUMPING EXPENSES			
Operation Labor (620)	1,276	1,220	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	2,595	2,312	7
Operation Supplies and Expenses (623)	2,477	2,636	8
Maintenance of Pumping Plant (625)	1,608	1,627	9
Total Pumping Expenses	7,956	7,795	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,723	1,531	10
Chemicals (631)	1,453	1,884	11
Operation Supplies and Expenses (632)	1,037	57	12
Maintenance of Water Treatment Plant (635)	137	84	13
Total Water Treatment Expenses	4,350	3,556	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,009	1,260	14
Operation Supplies and Expenses (641)	502	778	15
Maintenance of Distribution Reservoirs and Standpipes (650)	837	93	16
Maintenance of Mains (651)	223	1,562	17
Maintenance of Services (652)	966	161	18
Maintenance of Meters (653)	1,777	1,396	19
Maintenance of Hydrants (654)	1,835	2,111	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	7,149	7,361	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,585	1,572	22
Accounting and Collecting Labor (902)	9,146	7,278	23
Supplies and Expenses (903)	5,508	3,913	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	16,239	12,763	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	6,421	5,811	27
Office Supplies and Expenses (921)	3,510	419	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	350	1,825	30
Property Insurance (924)	880	706	31
Injuries and Damages (925)	1,615	906	32
Employee Pensions and Benefits (926)	11,215	9,489	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	612	2,973	35
Transportation Expenses (933)	1,098	1,718	36
Maintenance of General Plant (935)	2,490	2,197	37
Total Administrative and General Expenses	28,191	26,044	
Total Operation and Maintenance Expenses	63,907	57,614	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		26,330	26,330	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		200	203	2
Net property tax equivalent		26,130	26,127	
Social Security		3,839	3,842	3
PSC Remainder Assessment		153	167	4
Other (specify): NONE			0	5
Total tax expense		30,122	30,136	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225414	0.223643			3
County tax rate	mills		7.803020	7.210820			4
Local tax rate	mills		4.295807	4.262064			5
School tax rate	mills		11.239387	11.151106			6
Voc. school tax rate	mills		2.134337	2.117567			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.697965	24.965200			10
Less: state credit	mills		1.588721	1.579954			11
Net tax rate	mills		24.109244	23.385246			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.295807	4.262064			14
Combined School Tax Rate	mills		13.373724	13.268673			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.669531	17.530737			17
Total Tax Rate	mills		25.697965	24.965200			18
Ratio of Local and School Tax to Total	dec.		0.687585	0.702207			19
Total tax net of state credit	mills		24.109244	23.385246			20
Net Local and School Tax Rate	mills		16.577151	16.421282			21
Utility Plant, Jan. 1	\$	1,264,107	957,670	306,437			22
Materials & Supplies	\$	2,425	2,425	0			23
Subtotal	\$	1,266,532	960,095	306,437			24
Less: Plant Outside Limits	\$	13,340	0	13,340			25
Taxable Assets	\$	1,253,192	960,095	293,097			26
Assessment Ratio	dec.		0.887300	0.894200			27
Assessed Value	\$	1,113,980	851,892	262,087			28
Net Local & School Rate	mills		16.577151	16.421282			29
Tax Equiv. Computed for Current Year	\$	18,426	14,122	4,304			30
Tax Equivalent per 1994 PSC Report	\$	26,330					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,330					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	81		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	7,250		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	7,331	0	
PUMPING PLANT			
Land and Land Rights (320)	11,138		12
Structures and Improvements (321)	7,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	36,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	55,436	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,967		23
Total Water Treatment Plant	2,967	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			81	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			7,250	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	7,331	
PUMPING PLANT				
Land and Land Rights (320)			11,138	12
Structures and Improvements (321)			7,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			36,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	55,436	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,967	23
Total Water Treatment Plant	0	0	2,967	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	22,989		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	59,471		26
Transmission and Distribution Mains (343)	115,366		27
Fire Mains (344)	0		28
Services (345)	53,995		29
Meters (346)	25,608		30
Hydrants (348)	31,338		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	308,767	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	4,211	877	36
Transportation Equipment (392)	5,588		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	4,634	1,170	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	763		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	15,196	2,047	
Total utility plant in service directly assignable	389,697	2,047	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	389,697	2,047	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			22,989 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			59,471 26
Transmission and Distribution Mains (343)			115,366 27
Fire Mains (344)			0 28
Services (345)			53,995 29
Meters (346)	250		25,358 30
Hydrants (348)			31,338 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	250	0	308,517
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			5,088 36
Transportation Equipment (392)			5,588 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			5,804 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			763 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	17,243
Total utility plant in service directly assignable	250	0	391,494
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	250	0	391,494

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	39,629		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	39,629	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,427		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	29,722		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	106,149	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	<u>0</u>	<u>0</u>	<u>0</u>	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			39,629	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	<u>0</u>	<u>0</u>	<u>39,629</u>	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			76,427	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			29,722	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	<u>0</u>	<u>0</u>	<u>106,149</u>	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	<u>0</u>	<u>0</u>	<u>0</u>	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	98,792		26
Transmission and Distribution Mains (343)	546,899		27
Fire Mains (344)	0		28
Services (345)	48,915		29
Meters (346)	1,623		30
Hydrants (348)	32,403		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	728,632	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	874,410	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	874,410	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			98,792 26
Transmission and Distribution Mains (343)			546,899 27
Fire Mains (344)			0 28
Services (345)			48,915 29
Meters (346)			1,623 30
Hydrants (348)			32,403 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	728,632
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	874,410
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	874,410

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,525	1,525	1
February			1,477	1,477	2
March			1,473	1,473	3
April			1,449	1,449	4
May			1,701	1,701	5
June			1,635	1,635	6
July			2,078	2,078	7
August			1,514	1,514	8
September			1,593	1,593	9
October			1,485	1,485	10
November			1,422	1,422	11
December			1,440	1,440	12
Total annual pumpage	0	0	18,792	18,792	
Less: Water sold				15,594	13
Volume pumped but not sold				3,198	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				750	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,250	19
Volume pumped but unaccounted for				1,948	20
Percent of water lost				10%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				594	23
Date of maximum: 7/23/2004					24
Cause of maximum:					25
Equipment malfunction - reservoir overflow					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	26
Date of minimum: 5/6/2004					27
Total KWH used for pumping for the year				31,411	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
RAILROAD STREET	3	350	10	288,000	Yes	1
MCKINLEY STREET	4	400	14	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4		1
Location	RAILROAD STREET	MCKINLEY STREET		2
Purpose	P	P		3
Destination	R	R		4
Pump Manufacturer	F-M	F-M		5
Year Installed	1989	1990		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS		9 10
Year Installed	1989	1990		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1990		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	150		10
			11
Total capacity in gallons (actual)	140,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		14
			15
Points of application (wellhouse, central facilities, booster station, other)	OTHER		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		20
			21
Is a corrosion control chemical used (yes, no)?	N		22
			23
Is water fluoridated (yes, no)?	N		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,762	0	0	0	1,762	1
M	D	6.000	13,223	0	0	0	13,223	2
P	D	6.000	10,234	0	0	0	10,234	3
M	D	8.000	5,883	0	0	0	5,883	4
P	D	8.000	1,415	0	0	0	1,415	5
Total Within Municipality			32,517	0	0	0	32,517	
P	D	8.000	1,350	0	0	0	1,350	6
Total Outside of Municipality			1,350	0	0	0	1,350	
Total Utility			33,867	0	0	0	33,867	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	312	0	0	0	312	25	1
M	1.000	57	0	0	0	57		2
M	1.250	2	0	0	0	2		3
M	1.500	1	0	0	0	1		4
M	2.000	5	0	0	0	5		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		381	0	0	0	381	25	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	391	0	10	0	381	26	1
1.000	9	0	0	0	9	2	2
1.500	2	0	0	0	2	2	3
2.000	3	0	0	0	3	0	4
3.000	2	0	0	0	2	1	5
4.000	2	0	0	0	2	1	6
6.000	1	0	0	0	1	0	7
Total:	410	0	10	0	400	32	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	318	37	0	7	1	18	381	1
1.000	0	5	0	4	0	0	9	2
1.500	0	0	0	2	0	0	2	3
2.000	0	1	0	1	0	1	3	4
3.000	0	0	0	1	1	0	2	5
4.000	0	0	0	1	1	0	2	6
6.000	0	0	0	1	0	0	1	7
Total:	318	43	0	17	3	19	400	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	1				1	1
Within Municipality	55				55	2
Total Fire Hydrants	56	0	0	0	56	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	55
Number of distribution system valves end of year:	134
Number of distribution valves operated during year:	12

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

General footnotes

THE UTILITY IS AWARE THAT 6" METERS ARE TO BE TESTED EVERY YEAR, BUT FAILED TO TEST THE METER IN 2004. THE METER WILL BE TESTED IN 2005.

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY PROCEDURE IS TO TEST EVERY 10 YEARS OR REPLACE EVERY 20 YEARS 1" OR SMALLER METERS, HOWEVER IN 2004 THEY FELL BEHIND, BUT WILL INCREASE TESTING AND REPLACEMENT IN 2005.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

THE UTILITY TESTS ALL STATION METERS EVERY TWO YEARS.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

THE UTILITY IS AWARE THAT AT LEAST HALF OF THE DISTRIBUTION VALVES MUST BE TESTED DURING THE YEAR. HOWEVER THEY FELL SHORT OF THAT MARK IN 2004.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	366,927	301,052	1
Total Sales of Electricity	366,927	301,052	
Other Operating Revenues			
Forfeited Discounts (450)	2,193	2,040	2
Miscellaneous Service Revenues (451)	315	250	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	0	0	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	0	0	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	2,508	2,290	
Total Operating Revenues	369,435	303,342	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	139,646	144,655	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	31,047	25,888	11
Customer Accounts Expenses (901-904)	29,274	23,654	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	50,171	44,434	14
Total Operation and Maintenance Expenses	250,138	238,631	
Other Expenses			
Depreciation Expense (403)	60,680	59,167	15
Amortization Expense (404-407)		0	16
Taxes (408)	31,676	36,126	17
Total Other Expenses	92,356	95,293	
Total Operating Expenses	342,494	333,924	
NET OPERATING INCOME	26,941	(30,582)	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	2,193	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	2,193	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS SERVICE REVENUES	315	3
Total Miscellaneous Service Revenues (451)	315	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	0	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
NONE		7
Total Other Electric Revenues (456)	0	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	1,638	2,916	11
Fuel (539)	7,698	4,686	12
Operation Supplies and Expenses (540)	91	98	13
Maintenance of Other Power Production Plant (543)	2,876	3,715	14
Total Other Power Generation Expenses	12,303	11,415	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	127,343	133,240	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	127,343	133,240	
Total Power Production Expenses	139,646	144,655	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)	210	406	20
Line and Station Labor (561)	8,371	8,831	21
Line and Station Supplies and Expenses (562)	4,949	3,179	22
Street Lighting and Signal System Expenses (565)	557	1,222	23
Meter Expenses (566)	71	453	24
Customer Installations Expenses (567)	1,448	249	25
Miscellaneous Distribution Expenses (569)	153	239	26
Maintenance of Structures and Equipment (571)	4,927	902	27
Maintenance of Lines (572)	10,282	10,067	28
Maintenance of Line Transformers (573)	40	290	29
Maintenance of Street Lighting and Signal Systems (574)		0	30
Maintenance of Meters (575)	39	50	31
Maintenance of Miscellaneous Distribution Plant (576)		0	32
Total Distribution Expenses	31,047	25,888	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,707	2,566	33
Accounting and Collecting Labor (902)	16,092	12,214	34
Supplies and Expenses (903)	10,475	8,874	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	29,274	23,654	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,291	6,028	38
Office Supplies and Expenses (921)	6,337	976	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	375	2,450	41
Property Insurance (924)	3,163	1,463	42
Injuries and Damages (925)	5,479	2,116	43
Employee Pensions and Benefits (926)	14,873	15,553	44
Regulatory Commission Expenses (928)	1,760	2,184	45
Miscellaneous General Expenses (930)	4,017	5,857	46
Transportation Expenses (933)	2,450	4,389	47
Maintenance of General Plant (935)	4,426	3,418	48
Total Administrative and General Expenses	50,171	44,434	
Total Operation and Maintenance Expenses	250,138	238,631	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		24,342	24,074	1
Social Security		7,004	7,177	2
Wisconsin Gross Receipts Tax			4,521	3
PSC Remainder Assessment		330	354	4
Other (specify): NONE			0	5
Total tax expense		31,676	36,126	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Richland	Vernon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.225414	0.223643			3
County tax rate	mills		7.803020	7.210820			4
Local tax rate	mills		4.295807	4.262064			5
School tax rate	mills		11.239387	11.151106			6
Voc. school tax rate	mills		2.134337	2.117567			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		25.697965	24.965200			10
Less: state credit	mills		1.588721	1.579954			11
Net tax rate	mills		24.109244	23.385246			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.295807	4.262064			14
Combined School Tax Rate	mills		13.373724	13.268673			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.669531	17.530737			17
Total Tax Rate	mills		25.697965	24.965200			18
Ratio of Local and School Tax to Total	dec.		0.687585	0.702207			19
Total tax net of state credit	mills		24.109244	23.385246			20
Net Local and School Tax Rate	mills		16.577151	16.421282			21
Utility Plant, Jan. 1	\$	1,654,654	855,336	799,318			22
Materials & Supplies	\$	26,621	13,311	13,310			23
Subtotal	\$	1,681,275	868,647	812,628			24
Less: Plant Outside Limits	\$	24,995	0	24,995			25
Taxable Assets	\$	1,656,280	868,647	787,633			26
Assessment Ratio	dec.		0.887300	0.894200			27
Assessed Value	\$	1,475,052	770,750	704,301			28
Net Local & School Rate	mills		16.577151	16.421282			29
Tax Equiv. Computed for Current Year	\$	24,342	12,777	11,566			30
Tax Equivalent per 1994 PSC Report	\$	13,744					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	24,342					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	475		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	475	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	1,793		18
Structures and Improvements (341)	21,177		19
Fuel Holders, Producers and Accessories (342)	1,480		20
Prime Movers (343)	0		21
Generators (344)	430,855	16,764	22
Accessory Electric Equipment (345)	14,100		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	469,405	16,764	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			475	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	475	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
Total Hydraulic Production Plant	0	0	0	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			1,793	18
Structures and Improvements (341)			21,177	19
Fuel Holders, Producers and Accessories (342)			1,480	20
Prime Movers (343)			0	21
Generators (344)		(16,594)	431,025	22
Accessory Electric Equipment (345)			14,100	23
Miscellaneous Power Plant Equipment (346)			0	24
Total Other Production Plant	0	(16,594)	469,575	

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	141,619	143	38
Overhead Conductors and Devices (365)	144,429	102	39
Underground Conduit (366)	121		40
Underground Conductors and Devices (367)	77,071	476	41
Line Transformers (368)	132,919	3,660	42
Services (369)	76,264	343	43
Meters (370)	22,575		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	37,901		47
Total Distribution Plant	632,899	4,724	
GENERAL PLANT			
Land and Land Rights (389)	7,000		48
Structures and Improvements (390)	21,305		49
Office Furniture and Equipment (391)	2,009		50
Computer Equipment (391.1)	4,211	1,328	51
Transportation Equipment (392)	110,254		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	9,835	4,101	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			141,762 38
Overhead Conductors and Devices (365)			144,531 39
Underground Conduit (366)			121 40
Underground Conductors and Devices (367)			77,547 41
Line Transformers (368)			136,579 42
Services (369)			76,607 43
Meters (370)	150		22,425 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			37,901 47
Total Distribution Plant	150	0	637,473
GENERAL PLANT			
Land and Land Rights (389)			7,000 48
Structures and Improvements (390)			21,305 49
Office Furniture and Equipment (391)			2,009 50
Computer Equipment (391.1)			5,539 51
Transportation Equipment (392)			110,254 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			13,936 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	3,246		55
Power Operated Equipment (396)	23,223		56
Communication Equipment (397)	6,505		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	187,588	5,429	
Total utility plant in service directly assignable	1,290,367	26,917	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 1,290,367	 26,917	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			3,246 55
Power Operated Equipment (396)			23,223 56
Communication Equipment (397)			6,505 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	193,017
Total utility plant in service directly assignable	150	(16,594)	1,300,540
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	150	(16,594)	1,300,540

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	315,047		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	315,047	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			315,047 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	315,047

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	0	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	0	38
Overhead Conductors and Devices (365)	8,031	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	24,445	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
Total Distribution Plant	32,476	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			8,031 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			24,445 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	32,476
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	347,523	0	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 347,523	 0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	347,523
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	347,523

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned					Total End of Year (f)
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)		
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)					0	1
7.2/12.5 kV (12kV)					0	2
14.4/24.9 kV (25kV)					0	3
Other:						
NONE					0	4
Underground Lines						
2.4/4.16 kV (4kV)					0	5
7.2/12.5 kV (12kV)		7			7	6
14.4/24.9 kV (25kV)					0	7
Other:						
NONE					0	8
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)					0	9
7.2/12.5 kV (12kV)		0			0	10
14.4/24.9 kV (25kV)					0	11
Other:						
NONE					0	12
Underground Lines						
2.4/4.16 kV (4kV)					0	13
7.2/12.5 kV (12kV)					0	14
14.4/24.9 kV (25kV)					0	15
Other:						
NONE					0	16
Transmission System						
Pole Lines						
34.5 kV					0	17
69 kV					0	18
115 kV					0	19
138 kV					0	20
Other:						
NONE					0	21
Underground Lines						
34.5 kV					0	22
69 kV					0	23
115 kV					0	24
138 kV					0	25
Other:						
NONE					0	26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	4 12
Total	4 13
Total customers on rural lines at end of year	4 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage	
Month		kW	Day	Date	Time Beginning	(kWh)	
(a)		(b)	of Week	(MM/DD/YYYY)	(HH:MM)	(000's)	
			(c)	(d)	(e)	(f)	
January	01	1,003	Monday	01/05/2004	18:00	543	1
February	02	945	Monday	02/16/2004	11:00	477	2
March	03	894	Friday	03/12/2004	09:00	465	3
April	04	808	Monday	04/05/2004	09:00	408	4
May	05	818	Wednesday	05/12/2004	15:00	403	5
June	06	863	Wednesday	06/16/2004	17:00	374	6
July	07	983	Tuesday	07/20/2004	17:00	417	7
August	08	924	Tuesday	08/03/2004	15:00	382	8
September	09	980	Thursday	09/02/2004	15:00	414	9
October	10	817	Friday	10/01/2004	21:00	408	10
November	11	852	Tuesday	11/30/2004	19:00	432	11
December	12	1,030	Tuesday	12/21/2004	19:00	526	12
Total		10,917				5,249	

System Name DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading **Supplier**

30 minutes integrated DPC

ELECTRIC ENERGY ACCOUNT

Particulars (a)	kWh (000's) (b)	
Source of Energy		
Generation (excluding Station Use):		
Fossil Steam		1
Nuclear Steam		2
Hydraulic		3
Internal Combustion Turbine		4
Internal Combustion Reciprocating	71	5
Non-Conventional (wind, photovoltaic, etc.)		6
Total Generation	71	7
Purchases	5,249	8
Interchanges:		9
In (gross)		10
Out (gross)		11
Net	0	12
Transmission for/by others (wheeling):		13
Received		14
Delivered		15
Net	0	16
Total Source of Energy	5,320	17
Disposition of Energy		
Sales to Ultimate Consumers (including interdepartmental sales)	4,887	18
Sales For Resale		19
Energy Used by the Company (excluding station use):		20
Electric Utility		21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		22
Total Used by Company	0	23
Total Sold and Used	4,887	24
Energy Losses:		25
Transmission Losses (if applicable)		26
Distribution Losses	433	27
Total Energy Losses	433	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)	8.1391%	29
Total Disposition of Energy	5,320	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	338	2,454	1
Total Sales for Residential Sales		338	2,454	
Commercial & Industrial				
INTERDEPARTMENTAL	CG-1	3	32	2
SMALL COMMERCIAL - RURAL	CG-1	1	2	3
SMALL COMMERCIAL AND INDUSTRIAL	CG-1	77	1,074	4
LARGE COMMERCIAL	MS-1	2	1,204	5
Total Sales for Commercial & Industrial		83	2,312	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1,370	121	6
Total Sales for Public Street & Highway Lighting		1,370	121	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,791	4,887	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		196,535	1,826	198,361	1
0	0	196,535	1,826	198,361	
		1,001	29	1,030	2
		111	16	127	3
		78,414	715	79,129	4
3,823		66,676	978	67,654	5
3,823	0	146,202	1,738	147,940	
		20,443	183	20,626	6
0	0	20,443	183	20,626	
				0	7
0	0	0	0	0	
3,823	0	363,180	3,747	366,927	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		DAIRYLAND POWER				1
Point of Delivery		GENERATION STATION				2
Type of Power Purchased (firm, dump, etc.)		NON FIRM				3
Voltage at Which Delivered						4
Point of Metering		GENERATION STATION				5
Total of 12 Monthly Maximum Demands -- kW		10,917				6
Average load factor		65.8643%				7
Total Cost of Purchased Power		127,343				8
Average cost per kWh		0.0243				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	543				12
	February	477				13
	March	465				14
	April	408				15
	May	403				16
	June	374				17
	July	417				18
	August	382				19
	September	414				20
	October	408				21
	November	432				22
	December	526				23
	Total kWh (000)	5,249	0			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	71	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	1,030	7
Date and Hour of Such Maximum Demand	12/21/2004 19	8
Load Factor	0.0079	9
Maximum Net Generation in Any One Day	8,421	10
Date of Such Maximum	7/1/2004	11
Number of Hours Generators Operated	8	12
Maximum Continuous or Dependable Capacity--kW	1,800	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000): January	4	17
February	0	18
March	7	19
April	0	20
May	0	21
June	15	22
July	24	23
August	0	24
September	15	25
October	0	26
November	6	27
December	0	28
Total kWh (000)	71	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	144	32
Average Cost per Barrel of Oil Burned (\$)	60.4800	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil	12	38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)	0.1226	54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	VIOLA GENE			1
Unit Identification	1			2
Type of Generation	RECIP			3
kWh Net Generation (000)	71			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	1,030			7
Date and Hour of Such Maximum Demand	12/21/2004 0			8
Load Factor	0.0079			9
Maximum Net Generation in Any One Day	8,421			10
Date of Such Maximum	07/01/2004			11
Number of Hours Generators Operated	8			12
Maximum Continuous or Dependable Capacity--kW	1,800			13
Is Plant Owned or Leased?	O			14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000			16
Monthly Net Generation --- kWh (000):				17
January	4			18
February				19
March	7			20
April				21
May				22
June	15			23
July	24			24
August				25
September	15			26
October				27
November	6			28
December				29
Total kWh (000)	71			30
Gas Consumed--Therms				31
Average Cost per Therm Burned (\$)				32
Fuel Oil Consumed Barrels (42 gal.)	144			33
Average Cost per Barrel of Oil Burned (\$)	60.4800			34
Specific Gravity				35
Average BTU per Gallon				36
Lubricating Oil Consumed--Gallons				37
Average Cost per Gallon (\$)	1.4400			38
kWh Net Generation per Gallon of Fuel Oil	12			39
kWh Net Generation per Gallon of Lubr. Oil				40
Does plant produce steam for heating or other purposes in addition to elec. generation?				41
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)	0.1226			54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
VIOLA GENE	1	2002	RECIP	CUMMINS	1,800	2,000
Total						2,000
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
2002	2,400		1,800	1,800	1,800	1,800
	Total	0	1,800	1,800	1,800	1,800

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators					Total		Total	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity		Rated Plant Capacity (kW) (p)	Maximum Continuous Plant Capacity (kW) (q)
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	490	106	3,730	1
Acquired during year		9	165	2
Total	490	115	3,895	3
Retired during year	6			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	484	115	3,895	6
Number end of year accounted for as follows:				7
In customers' use	432	68	2,747	8
In utility's use	3	3		9
				10
Locked meters on customers' premises				11
In stock	49	44	1,148	12
Total end of year	484	115	3,895	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	98	44,352	1
Sodium Vapor	250	21	44,312	2
Total		119	88,664	
Ornamental				
Sodium Vapor	250	26	28,051	3
Total		26	28,051	
Other				
NONE				4
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

OFFICE SUPPLIES AND EXPENSES (921) - THE INCREASE IN THIS ACCOUNT IS FROM THE UTILITY'S PORTION OF THE NEW SOFTWARE INSTALLED.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

DUE TO THE UTILITY BEING BELOW THE REVENUE THRESHHOLD AND HAVING A CREDIT COMING, THE UTILITY WASN'T CHARGED A LICENSE FEE IN 2004.

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

AN ADJUSTMENT WAS MADE DUE TO THE UTILITY RECIEVING A CREDIT ON THE ENGINEERING SERVICES ON THE INSTALLATION OF A NEW GENERATOR PUT CAPITALIZED IN 2003. THE CREDIT WAS FROM A SETTLEMENT ARRIVED BETWEEN THE UTILITY AND CUMMINS NPOWER, LLC.
